

PAYROLL RECORDS RETENTION SCHEDULE

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PAYROLL RECORDS

SG0901. ADMINISTRATIVE PAYROLL REPORTS

Reports and statistics with supporting and related records pertaining to workload and personnel management, payroll operations and administration.

Retention *Record copy:* Retain by agency for 3 years and then destroy.

SG0902. BUDGET AUTHORIZATION REFERENCE

Copies of budget authorizations in operating payroll units used to control personnel ceilings and personnel actions.

Retention *Record copy:* Retain by agency until superseded and then destroy.

SG0903. DEDUCTIONS AND OTHER EARNING REGISTERS

Report used to reference the amount of retirement deducted and other miscellaneous deductions.

Retention *Record copy:* Retain by the Office of the State Controllers
Statewide Payroll Division for 3 years or after audit and then
destroy.

SG0904. EMPLOYEE BENEFIT MATCHING MONEY REPORT

Listing of state matching funds paid to employee retirement.

Retention *Record copy:* Retain by the Public Employees Retirement System
for 3 years or after audit and then destroy.

SG0905. FINAL TIME SUMMARY REPORT

This report provides information on the regular and overtime hours paid. It also includes all other earnings and the labor distribution.

Retention *Record copy:* Retain by the Division of Statewide Payroll for 3
years or after audit and then destroy.

SG0906. FULL-TIME EMPLOYEE REPORT

Report which informs users of the full-time equivalent count for each agency.

Retention *Record copy:* Retain by agency for 3 years or after audit and then
destroy.

SG0907. GARNISHMENTS

Record of garnishments or levies for debts owed by the employee.

Retention *Record copy:* Retain by the Division of Statewide Payroll for 3
years after end of garnishment or after audit and then destroy.

- SG0908. INCOME TAX EXEMPTIONS AND WITHHOLDINGS CERTIFICATES**
Form which records the number of exemptions an employee claims against his payment of income tax and any additional withholding from his paycheck, such as IRS Form W-4 and similar tax exemption forms.
Retention *Record copy:* Retain by the Division of Statewide Payroll for 4 years after form is superseded or until termination of employee and then destroy.
- SG0909. INSURANCE DEDUCTION FILES**
Reports and related papers including copies of vouchers and schedules of payment pertaining to insurance deductions.
Retention *Record copy:* Retain by the Division of Statewide Payroll for 3 years after separation of employee and then destroy.
- SG0910. LEAVE ADJUSTMENT REPORTS**
Shows all leave adjustments made during a pay period. Shows category of adjustment, the amount, social security number, and employee name.
Retention *Record copy:* Retain by the Division of Statewide Payroll for 3 years then destroy.
- SG0911. LEAVE APPLICATIONS**
Applications for leave and supporting papers relating to request for and approval of employee leave.
Retention *Record copy:* Retain by agency for 6 months and then destroy.
- SG0912. LEAVE CATEGORY CHANGES**
Report showing changes made if an employee does not have enough leave and payroll program must make adjustments from another category.
Retention *Record copy:* Retain by the Division of Statewide Payroll for 3 years or after audit and then destroy.
- SG0913. LEAVE SUMMARY REPORT**
Reports which document the kind and amount of leave taken by an employee during a calendar year. After they are signed by the employee, they are maintained in the official personnel file.
Retention *Record copy:* Retain until report is made part of official agency personnel file.

SG0914. NOTICES OF PAYROLL ACTION

Notices which document all payroll actions.

Retention *Record copy:* Retain until notices are made part of official agency personnel file.

SG0915. PAYROLL REGISTER

Display of earnings, deductions, taxes, net income, and warrant or direct deposit information. These documents are prepared and used for payroll disbursement.

Retention *Record copy:* Retain by the Division of Statewide Payroll for 3 years or after audit and then destroy.

SG0916. PRELIMINARY PAYROLL FILES

Computer-produced, two part documents sent by Division of Statewide Payroll to agencies to record final corrections or adjustments regarding employees' pay. They are made before the master payroll file is run and checks are issued. Preliminary payroll files do not serve as time and attendance records.

Retention *Record copy:* Retain by Division of Statewide Payroll until Final payroll is run and then destroy.

SG0917. RETIREMENT BENEFITS ASSISTANCE FILES

Correspondence, memoranda, annuity estimates, and other records used to assist retiring employees or survivors in claiming insurance or retirement benefits.

Retention *Record copy:* Retain by agency for 1 year and then destroy.

SG0918. RETIREMENT FILES

Reports and register control documents relating to retirement.

Retention *Record copy:* Retain by the Public Employees Retirement System for 3 years or after audit and then destroy.

SG0919. RETROACTIVE PAY REQUESTS FOR STATE EMPLOYEES

Records which document requests for retroactive payments to state employees, such as when a pay increase was not done in a timely manner. Information includes name, low organization number, social security number, effective date, number of regular hours, and new hourly rate. These records are kept for audit purposes. The actual retroactive payment is part of the master payroll files maintained by the Division of Statewide Payroll.

Retention *Record copy:* Retain by agency as part of employee's personnel file for 3 years and then destroy.

SG0920. SAVINGS BOND PURCHASE FILES

Forms and reports with related records pertaining to deposits and purchase of bonds.

Retention *Record copy:* Retain by the Office of the State Controllers
Statewide Payroll Division for 3 years and then destroy.

SG0921. SAVINGS BOND PURCHASE SUMMARY

List of all bond purchases and the remaining bond balances.

Retention *Record copy:* Retain by the Office of the State Controllers
Statewide Payroll Division until administrative need ends and then
destroy.

SG0922. TAXABLE WAGE EARNING REPORTS

Returns on income taxes such as IRS Form W-2 and reports of withheld federal taxes, such as IRS Form W-3, with related records, including reports regarding income and social security taxes.

Retention *Record copy:* Retain by the Division of Statewide Payroll for 3
years or after audit then destroy.

SG0923. TIME AND ATTENDANCE REPORTS

State employee time sheets, including flextime attendance reports, supplemental time and attendance records (such as sign-in/sign-out sheets), and work reports that are used for time accounting under flextime systems.

Retention *Record copy:* Retain by agency for 3 years or after audit and then
destroy.

SG0924. WAGE SURVEY FILES

Wage survey reports and data, working papers and related correspondence pertaining to area wages paid for each employee class; background papers establishing need, authorization, direction, and analysis of wage surveys; development and implementation of wage schedules; and requests for and authorization of specific rates (excluding authorized wage schedules and wage survey recapitulation sheets).

Retention *Record copy:* Retain by the Division of Statewide Payroll and
Division of Human Resources until after completion of second
succeeding wage survey and then destroy.

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